

Section I Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: 12D-9.025
RULE TITLE: Procedures for Conducting a Hearing;
Presentation of Evidence; Testimony of
Witnesses

PURPOSE AND EFFECT: The purpose of the amendments to Rule 12D-9.025, F.A.C., is to specify that current rule language concerning petitions to the value adjustment board (VAB) applies when a taxpayer requests a decrease of the value of a property, and to add a new provision concerning VAB petitions for when a taxpayer requests an increase of the value of property to the VAB. The amendment will differentiate petitions to decrease the value of property from petitions to increase value of property.

SUBJECT AREA TO BE ADDRESSED: The differences between VAB petitions to increase value of property and petitions to decrease value of property.

RULEMAKING AUTHORITY: 194.011(5), 194.034(1), 195.027(1) FS.

LAW IMPLEMENTED: 193.092, 194.011, 194.032, 194.034, 194.035 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 25, 2023, at 10:00 am.

PLACE: Room 1220, Building 1, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399.

The agenda for this workshop will include specific information about how to participate in this electronic meeting and will be on the Department's website at floridarevenue.com/rules.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.

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**DEPARTMENT OF REVENUE
Property Tax Oversight Program**

RULE NO.: 12D-16.002
RULE TITLE: Index to Forms

PURPOSE AND EFFECT: The purpose of the amendments to Rule 12D-16.002, F.A.C., is to incorporate by reference, amended forms which will clarify information and provide consistency on value adjustment board (VAB) forms.

Amend Form DR-485C, Decision of the Value Adjustment Board, Catastrophic Event Tax Refund, to include statute citations regarding petitioner’s rights to file a lawsuit in circuit court to further contest the VAB decision. These citations are consistent on all VAB decision forms.

Amend Form DR-485D, Decision of the Value Adjustment Board, Denial for Non-payment, the decision form used when the VAB denies a petition for non-payment of property taxes not made before they become delinquent, per s. 194.014, F.S., to add an additional statute citation regarding petitioner’s rights to file a lawsuit in circuit court to further contest the VAB decision.

Amend Forms DR-485M, Notice of Decision of the Value Adjustment Board; DR-485V, Decision of the Value Adjustment Board, Value Petition; and DR-485XC, Decision of the Value Adjustment Board Exemption, Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition; to add an additional statute citation regarding petitioner’s rights to file a lawsuit in circuit court to further contest the VAB decision.

Amend Form DR-486, Petition to the Value Adjustment Board, Request for Hearing, to add detail regarding the reason for the petition by adding check boxes to differentiate between petitions to increase the value of property and to decrease the value of property.

Amend Form DR-490PORT, Notice of Denial of Transfer of Homestead Assessment Difference, to add language to clarify information on the form a property appraiser sends to the

applicant for a transfer of homestead assessment difference regarding where to file a petition, to be consistent with the Form DR-490, Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser. SUBJECT AREA TO BE ADDRESSED: Amending forms used in the VAB decision process; clarifying the reason for petition for an increase or decrease in real property value; clarifying information on a denial form for transferring the homestead assessment difference.

RULEMAKING AUTHORITY: 195.002(2), 195.027(1), 196.075(4)(d), (5) FS.

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.67 FS.

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